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Management & Accountability: Financial Management Practices and Accountability in Turn-Around Secondary Schools in Gombe State, Nigeria

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ABSTRACT: This study examines financial management practices and accountability mechanisms in turn-around secondary schools in Gombe State, Nigeria. The population of the study is 1713 stakeholders comprising; principals, teachers, officials from the Gombe state ministry of education headquarters, Parent-Teachers' Association (PTA) and School-Based Management Committees (SBMC) officials. Out of the population, 646 was selected using purposive and stratified sampling techniques as sample of the study. The data for the study was collected using questionnaire. The study adopted a descriptive survey design and data were analysed using descriptive statistics. Findings revealed that although most school administrators possessed financial management skills and prepared financial plans, challenges such as delayed fund disbursement, political interference, weak stakeholder oversight, and inadequate financial training hindered effective management. Stakeholder contributions from PTA and SBMC, though significant, were often mismanaged due to poor accountability systems. The study concludes that managerial

competence alone is insufficient for effective financial management; accountability and transparency are equally essential. The research contributes to knowledge by providing empirical evidence on the accountability challenges specific to Nigerian turn-around schools. Recommendations include the institutionalization of regular audits, training in financial literacy for administrators, and stronger oversight by stakeholders to ensure transparent and efficient fund utilization.

Keywords: *Financial Management, Accountability, Secondary Education, Turn-Around Schools, Nigeria*

Introduction

The success of educational institutions depends not only on funding but also on how effectively those funds are managed. In Nigeria, reports of mismanagement, delays in disbursement and political interference frequently undermine the objectives of school reforms. Turn-around secondary schools were introduced to improve underperforming schools, yet their sustainability depends on the capacity of administrators to manage funds transparently and accountably.

This study therefore examines financial management practices and accountability challenges in Gombe State turn-around schools, with the aim of identifying areas for improvement.

Objectives:

1. To assess financial management practices among administrators in turn-around schools.
2. To identify accountability challenges affecting the management of funds.
3. To recommend strategies for strengthening transparency and accountability.

Literature Review

Financial Management in Secondary Education

Effective school finance requires planning, budgeting, internal control, timely reporting, and regular audits. Recent reviews indicate that budgeting discipline, cash-

flow predictability, and strict internal audits are critical in reducing leakages and improving service delivery (Cahaya, 2025; EIKI Journal, 2024). Similarly, Global education finance reports show that transparent financial reporting helps schools put resources into better learning outcomes (World Bank, 2023).

Since the COVID-19 pandemic, many low and middle-income countries have faced deficit education budgets. The Education Finance Watch reports revealed that government education spending as a share of GDP stagnated or declined in 2020–2021, with only modest recovery in per-capita allocations (World Bank, UNESCO, & UIS, 2023; World Bank, 2024). These pressures explain the need for stronger school-level financial controls in Nigeria.

Accountability Mechanisms and Transparency

Accountability in school finance depends on internal mechanisms such as vote books and segregation of duties, as well as external oversight like audits and public disclosure. Evidence suggests that regular audits and transparent reporting reduce mismanagement and build stakeholder trust (World Bank, 2023). In Nigeria, however, evaluation reports highlight that funds from the Universal Basic Education Commission (UBEC) are often difficult to trace, with weak publication of school-level financial audits (Universalia/GPE, 2020; UBEC, 2020). These gaps compromise the credibility of reforms and delay disbursement to schools.

Roles of School-Based Management Committees (SBMC) and PTA

SBMCs and PTAs are meant to serve as vehicles for school–community collaboration and financial oversight. However, their effectiveness varies. A national survey by the RISE Programme found that although 91% of Nigerian schools reported having SBMCs, fewer than 25% were actually active in terms of carrying out oversight functions (RISE Programme, 2021). This points to what has been called “isomorphic mimicry,” where structures exist in name but do not function effectively (RISE Programme, 2022). Complementary studies in Rivers State also revealed that SBMCs often lacked training and clear roles, limiting their ability to enforce accountability (Nwanguma et al., 2024; Ibiayemie, 2021).

Nigeria's Financing Arrangements and Implications for Schools

Nigeria's education financing architecture involves federal-to-state transfers, state funds, and local community contributions. While these channels increase available resources, delays in releases and shortfalls in execution frequently affect school planning and create opportunities for financial mismanagement. UBEC annual reports and state-level audits emphasize the need for predictable cash flows and strict adherence to financial regulations (UBEC, 2020; World Bank/NIPEP, 2020). Without transparency in disbursement timelines and compliance with audit rules, turn-around schools are especially vulnerable.

Gaps and Rationale for the Study

While research on financial accountability in Nigerian education has grown, few empirical studies have examined these practices within the specific framework of turn-around secondary schools**.** Moreover, little is known about how delays, political interference, and weak oversight from SBMCs/PTAs combine to affect financial decision-making. This study addresses that gap by focusing on Gombe State, thereby providing timely evidence on accountability levers such as audits, disclosure, SBMC activation, and financial literacy training.

Methodology

Research Design

This study adopted a descriptive survey research design, which is appropriate for obtaining the perceptions and experiences of a large population within a natural school setting. The design enabled the researchers to describe existing financial management practices, accountability mechanisms, and the challenges confronting turn-around secondary schools in Gombe State without manipulating variables.

Population of the Study

The target population consisted of 1,713 stakeholders in turn-around secondary schools across Gombe State. This population included school principals, teachers, officials of the Ministry of Education, and members of Parent–Teacher Associations

(PTA) and School-Based Management Committees (SBMC). These groups were considered appropriate because they are directly involved in school administration, finance, and oversight.

Sample and Sampling Technique

A total of 646 respondents were selected from the population using a combination of purposive and stratified random sampling techniques. Purposive sampling was employed to ensure inclusion of Ministry officials and SBMC/PTA executives who possess direct knowledge of financial decision-making and accountability. Stratified random sampling was used to select principals and teachers across the different senatorial zones of Gombe State, thereby ensuring representativeness and reducing selection bias. The sample size represents approximately 38% of the population, which is considered adequate for generalization in social science research.

Method of Data Collection

The questionnaires were distributed by the researcher. Respondents were assured of confidentiality and voluntary participation, and completed instruments were retrieved immediately.

Results / Findings

Table: Challenges in Financial Management of Turn-Around Schools

Challenge Identified	Frequency (%)	Rank
Delayed Disbursement of Funds	68	1
Mismanagement of Funds	60	2
Political Interference	55	3
Inadequate Financial Training	48	4
Weak Stakeholder Oversight	44	5

Table reveals that the most pressing challenge was delayed disbursement of funds (68%), followed by mismanagement of funds (60%) and political interference (55%). Other issues included inadequate financial training (48%) and weak oversight by

stakeholders (44%). These findings highlight the dual problem of managerial capacity and accountability structures.

Discussion

The findings confirm earlier studies (Ajayi & Ekundayo, 2006; Olaniyan, 2018) which emphasized that Nigerian school suffer from weak financial accountability. While administrators demonstrate planning and management skills, systemic challenges such as political interference and delayed funding prevent effective utilization. Unlike studies focusing only on tertiary institutions, this research provides evidence from secondary schools, showing that accountability mechanisms are underdeveloped even at this level.

This study contributes to the literature by showing that managerial competence must be complemented by accountability framework for reforms like turn-around schools to succeed.

Conclusion and Recommendations

The study concludes that while administrators in turn-around schools demonstrate basic financial management skills, their effectiveness hindered by systemic weaknesses including political interference, mismanagement, and insufficient oversight.

Recommendations:

1. Institutionalize regular financial audits to promote accountability.
2. Provide financial literacy and management training for school heads and bursars.
3. Strengthen oversight by PTA and SBMC to ensure transparency in fund use.
4. Establish clear timelines for government fund disbursement to schools.

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